

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MADDUR.

Notification dated 21st November 1967.

In supersession of the existing Octroi By-laws framed under the Mysore Municipalities Act, 1951, and orders subsequently issued from time to time by the Government and in exercise of the powers conferred by Clauses (m) and (pp) of sub-section (1) and sub-section (4) of Section 324 read with Clause (ii) of sub-section (1) of Section 94 and Sections 95 and 123 of the Mysore Municipalities Act 1964 the Town Municipal Council, Maddur at its meeting held on 17/18th October 1966 have resolved in Sub No. 220 to make the following Octroi Bye-laws relating to the Town Municipal Council, Maddur from the date of giving effect to the same after obtaining necessary approval of the Government as required under sub-section (5) of Section 324 giving due publicity as contemplated in sub-section (2) of Section 325.

These Bye-laws will be called the Maddur Town Municipality Octroi Bye-laws, 1966.

As contemplated under sub-section (c) of Section 95 read with sub-section (4) of Section 324, notice is hereby given to the public who are likely to be affected by the implementation of the above proposal, that objection if any to the draft Bye-laws proposed should be submitted at the office of the Town Municipal Council, Maddur within 30 days from the date of publication of the draft Bye-laws in the official gazette which will be taken up for consideration by the Council and disposed of as per law.

Objections received after the due date will not be considered.

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B. R. SRINIVASA MURTHY,
President.

The Maddur Town Municipality Octroi Bye-laws 1966.

1 *Title*:—These Bye-laws may be called the Maddur Town Municipality Octroi Bye-laws, 1966.

2 *Definitions*:—In these Bye-laws unless the context otherwise requires,—

- (a) 'Act' means the Mysore Municipalities Act, 1964.
- (b) 'Form' means a form appended to these bye-laws
- (c) 'Section' means a section of the Act.

3 *Dutiable articles to pass through Octroi Stations*—No article liable to octroi shall be brought within the Municipality except through the following octroi stations specified by the Municipal Council, namely,—

- 1 Bangalore Gate.
- 2 Mysore Gate.
- 3 Koppa Gate.
- 4 Vaidyanathapura Gate.
- 5 Deviation Gate (Kolli).

4 *Inspection, etc.*,—The Octroi stations at which goods shall be liable to inspection shall be on the roads specified by the Municipal Council as in Bye-Law No. 3 or the bonded warehouse, or Post Office or railway station as the case may be. Every person bringing dutiable good into the municipal limits shall report the fact at the first of the octroi stations on the route by which it is brought. All Officers of the octroi department authorised in his behalf may inspect the contents of any conveyance or package.

5 *Post Office*:—(1) Any person receiving articles liable to octroi through post shall pay the duty to the octroi officials on duty in or near such post office.

(2) The addressee or any agent of the addressee or the person receiving from or taking delivery of articles through the post office shall file a declaration about the contents or value of the article received together with the documents such as invoices, receipts or correspondence.

Information regarding the receipt of articles liable to octroi by post and the person by whom they are received may be obtained by the Chief Officer for verifying the contents of the declaration filed.

(3) If no such declaration is filed and no duty is paid, the person receiving the articles or the addressee whether resident within the municipal limits or not, shall produce the articles or cause them to be produced before the Chief Officer.

6 *Assessment and collection of octroi near the Railway Station*:—The octroi official in-charge of an octroi station established near a railway station or goods yard shall assess and collect octroi on the goods with reference to the railway receipt or invoice produced by the person bringing the goods.

7 *Table of octroi*:—A table showing the octroi leviable shall be open to inspection by any person at the municipal office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every octroi station at which octroi is levied (The list of articles on which octroi levied is published separately).

8 *Establishment of bonded warehouse*:—The municipal council shall provide a bonded warehouse for the custody of goods which may be declared as intended for temporary detention within the municipal limits and for eventual transport outside the municipal limits or for being brought within the municipal limits after payment of octroi.

9 *Working hours of bonded warehouse*:—The bonded warehouse shall be kept open for transaction from 7 A.M. to 10 A.M. and 2 P.M. to 5 P.M. daily except on Sundays and holidays authorised by the municipal council. Arrangement shall be made by the municipal council for dealing with perishable articles on Sundays and holidays.

10 *Issue of pass*:—When goods are to be taken to the bonded warehouse a pass in Form I shall be issued to the person bringing the goods at the octroi station at which such goods are brought into the municipal limits.

11 *Depositor's declaration*:—Any person depositing goods in the bonded warehouse shall, unless the officer-in-charge of the octroi station has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in writing in Form II of the description, weight, quantity, and if necessary of the value of such goods.

12 *Issue of Receipt*:—A receipt in Form III shall be given by the Officer in charge of the bonded warehouse for all the goods deposited in the bonded warehouse and a register of all such goods shall be maintained by him in Form IV showing the date of deposit, the description of the goods deposited and the date of removal of the goods and the storage fees paid, if any.

13 *Depositor to Obtain Receipt and produce it for Delivery*:—It shall be duty of the depositor to obtain receipt for goods deposited by him and the octroi department shall not be responsible for any goods left at the premises which are not covered by a receipt. The receipt given by the Octroi department to the person for depositing the goods shall be returned for taking delivery of the goods to which it relates. If the depositor does not himself take delivery of the goods deposited in the Octroi

office he shall endorse on the receipt a request for delivery to the person to whom he wishes it to be made.

14 *Delivery of good when Receipt is not produced*.—The Officer in charge of the octroi office may refuse to deliver the goods if the receipt obtained for having deposited such goods is not produced at the time of taking delivery of such goods the delivery of such goods may at his discretion be withheld until the person entitled in his opinion to receive such goods has given in an indemnity to his satisfaction.

15 *Person depositing Goods may break bulk or change the packing*.—Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may on paying octroi thereon bring such goods into the municipal limits or may transport such goods outside the municipal limits.

16 *Storage Fee*.—No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon at the following rates, namely.—

(a) Goods shall be allowed to remain free of charge for twenty-four hours and after that period a charge shall be made at the following rates for seven days or portion thereof, namely.—

TABLE.

(i) Goods in the form of bundles, bales, boxes, metal rods, bars, tins, loaded with oil of all kinds including mineral oils like Kerosene, Petrol etc., bags containing foodgrains flour, Wheat products etc., will be charged at the rate of 25 paise per quintal per day.

(ii) Furniture, Almirah pipes of all kinds, machineries, Bicycles, Tricycles, oil engines, crushers, hullers parts of shellers, etc., which occupy greater area though weight less will be charged at the rate of 25 paise per 1000 cubic decimeters per day for 7 days or portion thereof.

(iii) Cocoanuts per 100: 10 paise per day.

(iv) Betel leaves per 1000: 5 paise per day.

(b) Double the rates shall be charged after seven days^s provided the municipal council may at its discretion allow a reduction in or exemption from such double rates:

(c) the dates of admission and removal of goods taken together shall reckon as one day and sundays and holidays shall not be taken into account in reckoning the date for which fees under each class shall be payable, and when delay is caused by the inability of the officer in charge of warehouse to examine and pass goods, such period of delay shall not be reckoned.

17 *Receipt for payment of storage fees*.—For the storage fees received, receipt shall be issued in Form V.

18 *Period for claiming deposited goods and disposal of unclaimed goods*.—All perishable commodities remaining uncleared or unclaimed after forty-eight hours, shall be sold by public auction to the highest bidder at the bonded warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notices of the fact shall be posted for seven days at the bonded warehouse and at the municipal office and provided further that the goods shall be sold earlier when the storage fees are likely to exceed their value.

19 *Sale proceeds how dealt with*.—When any goods are sold under bye-law 18, the sale proceeds shall be credited to the municipal funds, in payment of octroi and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any

claims for such balances received during that time shall be considered by chief officer. After the expiry of one year, or after all claims received during that period have been disposed of the balance shall be credited to Municipal funds. No claims shall be admitted after the said period of one year, except by special permission of the Municipal Council.

20 *Municipal council not responsible for damage to goods*.—The municipal council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person in charge of the safe custody of goods.

21 *Permission to use private warehouses as bonded warehouse*.—Any person may, with the sanction of the Chief Officer, be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the Chief Officer.

22 *Refunds*.—

On all articles on which octroi has been paid which are subsequently transported beyond the municipal limits, refunds shall subject to these bye-laws be granted at the rates originally charged at the time they were brought into the Municipal limits.

Provided that no such refund shall be granted except in the case of:—

(i) Timber brought in and transported outside the municipal limits in logs within one month.

(ii) goods other than those referred to in item (i), brought in and transported outside, the municipal limits in logs within one month.

from the date on which octroi was levied.

23 *Refunds when inadmissible*.—No refund shall be allowed in respect of goods:—

(a) Regarding which the amount of octroi levied does not exceed one rupee.

(b) regarding which a declaration of the intention to transport outside the municipal limits has not been made at the time of bringing them into the municipal limits;

(c) which since they were brought within the municipal limits have changed their form by any process of manufacture or in respect of which any business has been transacted by way of sale, barter or hire or in any other way;

(d) which are not transported outside the municipal limits within one month from the date of their being brought into the municipal limits.

(e) which are transported outside the municipal limits within one month of their being brought into the municipal limits but regarding which due intimation has not been given to the Chief Officer within such time as may be fixed by the municipal council.

(f) which are transported outside the municipal limits after twelve hours from the time of issue of the permit in Form VI;

(g) regarding which no application for refund is made within 15 days from the date of the transport outside the municipal limits:

Provided that in the case of petrol brought within the municipal limits and transported thereafter, such petrol

shall be deemed to be the same which is brought into the municipal limits and no further proof of identification need be demanded to establish a claim for the refund of octroi.

24 Procedure refunds when goods are transported out of the municipal limits within 24 hours:—

(1) In the case of goods which are transported outside the municipal limits without breaking in bulk within 24 hours of their being brought into the municipal limits and on which octroi has been collected, refunds shall be made by the octroi official in charge of the octroi station from which they are transported outside the municipal limits, in accordance with the following procedure, namely:—

(i) the octroi official shall;

(a) require the production of the receipt relating to the goods issued at the time they were brought within the municipal limits:

(b) examine the receipt and seal or mark:

(c) satisfy himself that the goods are the same as those specified in the receipt and that the bulk is not broken.

(ii) On being satisfied that the procedure as laid down in clause (i) has been followed, the octroi official shall sign the declaration in Form VI and then refund the amount after taking the signature of the person bringing the goods to the municipal limits on the declaration form in acknowledgment of the refund.

(2) No refund shall be made by the octroi official in charge of the octroi station in the case of goods transported outside the municipal limits after twenty-four hours of their being brought within the municipal limits.

(3) In the case of parcel to be transported outside the municipal limit within 24 hours part by part, by breaking bulk, the person transporting the goods should follow the procedure of obtaining permits in Form VI and claiming of refunds under the procedure of refund for transport outside the limits after 24 hours and within one month.

25 Procedure for refund for transport outside municipal limits after twenty-four hours and within one month.—Any person claiming refund under these bye-laws shall produce goods to be transported outside at the municipal office together with the duplicate receipt for octroi paid thereon and the application for refund prepared in Form VII which can be obtained free of charge at the municipal office.

26 Calculation of the amount of refund to be paid.—On receiving an application under the preceding bye-laws the officer authorised for this purpose on being satisfied as to the identity of the goods produced with those for which receipt is being granted shall calculate the refund to be paid.

27 Presentation of application for refund.—The application for refund with the goods to which it relates shall be presented at the Octroi Station through which it is transported outside the municipal limits, within such interval from the hour of examination as the municipal council may determine. This interval shall be fixed with due regard to, among other things, the distance of the outposts from the municipal office but shall in no case exceed twelve hours.

28 Checking of goods produced with the entries in the refund application form.—The octroi official in charge of the octroi station from which the goods are transported outside the municipal limits shall satisfy himself that the goods produced for transport outside the municipal limits as covered by the refund application correspond with the

entries in the refund application form and that they are presented within the time limit fixed by the municipal council under the preceding bye-law.

29 Goods to be Permitted to be Transported after filling up the Certificate.—If the goods are being transported outside the municipal limits otherwise than by rail and if the consignment appears to be duly covered by the refund form and is produced for transportation outside within the time-limit, the octroi official shall verify entries in the refund form with that of the goods under transportation and certify the refund form and fill up the certificate on the reverse of the application and return the application to the person who intends to transport or his agent and shall allow the consignment to proceed. Otherwise he shall retain the refund form and report the circumstances forthwith for the orders of his immediate superior.

30 Procedure for refund in case of goods transported by rail.—If the goods are transported outside the municipal limits, by rail, the official in charge of the octroi station of exit shall retain the refund form pending production of a railway receipt for all the goods covered by the refund form. Upon production of the railway receipt if, after the enquiry, the octroi official concerned is satisfied that the goods produced are covered by the refund form and also by the railway receipt in question, he shall then endorse on the reverse of the form, the number and date of the railway receipt and shall return the form and railway receipt to the person in charge of the goods.

31 Payment of Refund.—In all cases in which refund is claimed the form duly endorsed in accordance with the preceding bye-law with the railway receipt if any, must be produced at the municipal office by the person seeking the refund, where it shall be checked by the refund clerk with original entries in the refund ledger, and the report on the reverse of the form shall be filled up and signed by him and if after due check, the Chief Officer is satisfied that a refund of octroi by the refund form is duly payable he shall pass an order for payment and forthwith pay the same to the person presenting the refund form obtaining acknowledgement in the place provided.

32 Licence to be obtained for selling articles liable to octroi.—No person shall sell the articles liable to octroi specified in the table of octroi under Section 7 of the Bye-laws without obtaining a licence granted in this behalf by the Town Municipal Council, Maddur.

33 Licence Fee.—Fees shall be charged at the following rates for grant of licences, namely:—

(i) Wholesale dealer's licence.—Six Rupees.

(ii) Retail dealer's licence.—Three Rupees.

(iii) Street hawker's licence.—One Rupee.

34 Conditions of licence.—The conditions subject to which a licence is granted shall be those indicated in Form VIII or Form IX or Form X as the case may be.

35 Power to refuse or cancel licence.—The Chief Officer may grant, suspend, withdraw, or refuse licences required to be granted under these bye-laws.

36 Articles in respect of which licence is required not to be brought within the municipal limits or kept for sale etc.—It shall not be lawful for any person to bring into the municipal limits, or keep, sell, or offer for sale any specified article in any form for which a licence is required after such licence is refused, suspended or withdrawn or cancelled.

37 Penalty for Contravention of bye-laws.—Any person contravening any of the bye laws indicated in column (1) of the Table below shall be punishable with one which may extend to the amount indicated in the corresponding entry in column (2) thereof, and in the case of continuing

contravention with an additional fine as indicated in column (c) and where the contravention continues after receipt of a notice from the municipal council, with fine as indicated in column (1) thereof. —

Table.

- 1 Sl. No. of bye-law.—3, 4, 5, 32, 36.
- 2 Amount of fine leviable for contravention—Rs. Fifty, Twenty-five, Fifty, Fifty, Fifty.
- 3 Amount of fine leviable for continuing contravention—Rs. Ten Five Ten, Ten, Ten.
- 4 Amount of fine leviable for continuing contravention after the receipt of notice—Rs. Five Two, Five, Five, Five.

Articles.

38 Penalty for contravention of bye laws.—Any breach of the bye-laws shall render the person who contravenes the byelaws, liable to punishment with fine which may extend to ten times the octroi on such goods or Rs. 50 whichever is greater in addition to the payment of octroi duty on the goods in question.

39 Power of the Municipal Council to prosecute the persons bringing in or to smuggling into the municipal limits the goods subject to levy of octroi evading payment of octroi.

Whoever brings or smuggles within the municipal limits any goods or any animals liable to octroi without payment of such octroi in accordance with Mysore Municipalities Act 1964 and the Rules Bye-laws framed thereunder, will be liable for prosecution and punishment under Section 126 of the Mysore Municipalities Act, 1964.

40 Touring Agents and Hawkers.—(a) Any hawker or touring agent who imports into the town samples of dutiable articles for purposes of advertisement or for booking orders in the town will be permitted on furnishing the valuation statement of the articles so imported by him and depositing the octroi due there on as security for the goods till the export of these goods within seven days from the day of import. The amount so deposited by him will be refunded on his production of remaining goods for the inspection at the octroi section at the Municipal Office with provisional receipt obtained from the octroi office at the time of re-export.

(b) The old articles of machinery brought for repairs within the town shall be dealt with as done in the case of articles mentioned in sub-section (a) of this section.

(c) A register shall be maintained in the octroi section of the Municipal office for these temporary deposits and refunds. The temporary deposits shall be taken into octroi accounts if the persons fail to produce the goods within 7 days from the date of import.

(d) The Chief Officer may exempt, the time limit referred to *supra*, in deserving cases, if satisfied of the unavoidable circumstances for such delay.

41. *Exemptions.*—In the following cases, no octroi shall be levied.—(a) Goods belonging to the municipal council and Government of Mysore used solely for public purposes and not used or intended to be used for purposes of profit, covered by a certificate issued by the Heads of departments concerned.

(b) Used articles of household and articles belonging to travellers and passengers.

(c) Articles used in the family planning.

(d) Articles used for the *bonafide* purpose of performing poojas, sevas, festival, Santharapana etc., in the temples in the interest of public.

(e) Five cocoanuts, Five copra, 100 betel leaves, one Kg. of sugar, one kg. of jaggery, one kg. of ghee or butter, home made sweets, brought into the municipal limits for personal use.

(f) Khaddar certified to be so either by the All India Spinners' Association of the Government of Mysore and the Presidents of the Taluk Development Board or the Presidents of the Municipalities or the Mysore Charaka Sangha.

(g) Handloom products manufactured within the State of Mysore, bearing the seal of the Department of Industries and Commerce including pure silk goods.

(h) Articles supplied free of cost by CARE AID for the purposes of being used in Schools for Midday meals within and outside the Municipal limits.

(i) Gift Articles supplied for free distribution amongst the public.

....., *President, T.M.C. Maddur.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MADDUR.

Under section 95 (b) of the Mysore Municipalities Act, 1964 and Rule No. 3. of General Rules and procedure under the Mysore Municipalities Taxation Rules, 1965.

Notice is hereby given to the inhabitants of the Municipality of Maddur, that Town Municipal Council has resolved in its meeting held on 17/18th October 1966 to impose the following tax. —

1 *Name of the tax* —Octroi.

2 *Classes of persons or property liable.*—As per detailed statement published below.—

3 *Exemptions proposed.*—(a) Goods belonging to the Municipal Council and Government of Mysore used solely for public purposes and not used or intended to be used for purposes of profit, covered by a certificate issued by the Heads of Departments concerned.

(b) Used articles of house hold and articles belonging to travellers and passengers.

(c) Articles used in the Family planning.

(d) Articles used for the *bona fide* purpose of performing poojas, sevas, festival, Santharapana etc., in the temples in the interest of public.

(e) Five cocoanuts, Five copra, 100 betel leaves, one Kilogram of sugar, one Kilogram of Jaggery, one Kilogram of Ghee or butter home made sweets, brought into the Municipal limits for personal use.

(f) Khaddar certified to be so either by the all Indian Spinners Association of the Government of Mysore and the Presidents of the Taluk Development Board or the Presidents of the Municipalities or the Mysore Charaka Sangha.

(g) Handloom products manufactured within the State of Mysore.

(h) Articles supplied free of cost by Care Aid for the purposes of being used in Schools for Mid-day Meals within and outside the Municipal limits.

(i) Gift articles supplied for free distribution amongst the public.

4 *The amount or rate of Assessment of each such Class.* — As indicated against each item in the statement.

Octroi Stations.—1 Bangalore Gate.
2 Mysore Gate.
3 Koppa Gate.
4 Vaidyanathapura Gate.
6 Deviation Gate (Kolli)

Any inhabitant of the Municipality objecting to the imposition of the tax or to the amount or rate proposed or to the classes or property to be made liable thereto or to any of the exemptions proposed may within one month from the date of publication of this notice send his objections in writing to the Municipal Council, Maddur.

TABLE OF ACTROI, TOWN MUNICIPAL COUNCIL, MADDUR.

Sl. No.	Articles	Proposed Rate per ten kilograms of gross weight except where otherwise stated.
1	2	3
Class I—Articles of food and drink.		Rs. P.
1.	Refined sugar, sugar candy, boora and all kinds of sugar not in bottle.	0 20
2.	Gur, jaggery and other kinds of unrefined sugar	0 10
3.	Ghee including vegetable ghee and admixtures of ghee also, vegetable solidified oil, dripping, Marvo, trex, cocogold, purico, orisco and cocogem and other edible oils not specified in any other item.	0 40
4.	Butter and Cream	0 20
5.	Dried fruits, groundnut seeds and nuts excluding betel nuts	0 05
6.	Groundnut (unshelled)	0 02
7.	Betel nuts	0 10
8.	Fresh meat, fish and eggs	0 40
9.	Potatoes and onions	0 02
10.	Copra	0 50
11.	Cherry or raw coffee	0 20
		per bag of 50 Kgs.
12.	Cocoanuts	0 50
		per 100.
13.	Betel leaf	0 01
		per bundle of 100 leaves.
14.	Pulses	0 02
15.	Grain including parched grains	0 01
		excluding paddy, maize and Ragi
16.	Wheat flour, maida flour, soji and other wheat products	0 03
17.	Flour other than those mentioned in item No. 16	0 02
18.	Animal fat, tallow, and oil of all kinds except oils mentioned in Classes III, V and IX	0 05
19.	Glaxo, Horlicks, malted milk, biscuits, tinned meat and other foods	Two per cent <i>ad valorem</i> .
20.	Cardomum	One per cent <i>ad valorem</i> .
21.	Coffee seed other than those mentioned in item 11 and coffee powder	Two per cent <i>ad valorem</i>
22.	Oranges, apples, grapes, melon lemon (of all kinds), banana, pomegranates, water melons	One per cent <i>ad valorem</i>
23.	Country and foreign liquors	Two per cent <i>ad valorem</i>
24.	Tea (Indian or Foreign)	Two per cent <i>ad valorem</i>
Class II—Animals		
1	Sheep, goats, lambs and kids (per head)	...
Class III.—Articles used for fuel, lighting and washing.		
		Per litre
1	Kerosene oil	0 01
2	Petrol	0 02
3	Diesel oil	0 01
4	Methylated spirit	0 03
5	All sorts of oil seeds including cotton seeds but not including groundnut	One per cent <i>ad valorem</i>
6	Chandeliers, globes, lamps, chimneys and all other articles made of glass intended for electric or gas lighting, etc., (Except electric bulbs)	Two per cent <i>ad valorem</i>
7	Chandeliers, globes, lamps, lanterns, electric poles, electric bulbs and all other articles made of metal intended for electric or gas lighting, etc.	Two per cent <i>ad valorem</i>
8	Soap of all kinds	do
9	Fireworks and their components	do
10	Soapnut and soap nut powder	One per cent <i>ad valorem</i>

Sl. No.	Articles	Proposed rate per ten kilograms of Gross weight except where otherwise stated
- Rs. P.		
<i>Class IV—Articles used in the Construction of Buildings.</i>		
1	Teak and Rosewood.—	
	(i) Un-sawn	... 3—00 (Per cubic metre)
	(ii) Sawn	... 4—00 (per cubic metre)
	(iii) Manufactured	... 4—00 (per cubic metre)
2	Soft wood, Sawn, Unsawn or manufactured	... 1—00 (per cubic metre)
3	Wood other than Teak, Rose or soft wood but not firewood :—	
	(i) Sawn	... 2—00 (per cubic metre)
	(ii) Un-sawn	... 2—00 (per cubic metre)
	(iii) Manufactured	... 2—00 (per cubic metre)
4	Bamboos (per hundred)	... 1—00
5	Dammar, bitumen and asphalt	... 0—02 per 10 Kgs. of gross weight
6	Cement (per bag)	... 0—05
7	Marble and tiles of all kinds excepting tiles of common earth Eg. country tiles	... Two per cent <i>ad valorem</i>
8	Asbestos sheets	... Two per cent <i>ad valorem</i>
9	Paints and colour washes	... Two per cent <i>ad valorem</i>
<i>Class V—spices and perfumes</i>		
1	Hair oil and perfumed oil of all kinds.	... Two per cent <i>ad valorem</i>
2	Spices and wet imli excluding saltpetre	... Two per cent <i>ad valorem</i>
<i>Class VI—Tobacco</i>		
1.	All kinds of foreign tobacco pipe, tobacco, cigars, snuff, cheroots of all kinds	Three per cent <i>ad valorem</i>
2.	Cigarettes of all kinds	Two per cent <i>ad valorem</i>
3.	Beedies of all kinds	One per cent <i>ad valorem</i>
4	Indian tobacco I quality i.e. all tobacco not included in items 1 and 2	1½ per cent <i>ad valorem</i>
5	Indian Tobacco II quality	One per cent <i>ad valorem</i>
6	Indian Tobacco III quality (Kanni)	... 1½ per cent <i>ad valorem</i>
7	Tobacco leaves	... 0—20 per 10 Kgs. of gross weight
<i>Class VII—Glass Piece goods and Textile Fabrics</i>		
1.	Cotton waste and waste yarn cotton	... 0 10
2.	Piecegoods made of cotton, wool or any admixture of those and articles made thereof including thread and yarn, dhoties, saris, dopattas, pagarees, towels, bedspreads, sheets, blankets, Tents, durries, pillows, razais, laces, edgings, ribbons, handkerchiefs in bales (i.e., not cut up) old clothes imported in bulk, and all such goods as are not made up ready for wearings (excepting mosquito curtains)	... One and half per cent <i>ad valorem</i>
3.	Piecegoods made of silk and artificial silk or any admixture of those and articles made thereof including shawls, laces, edgings and ribbons.	... One and half per cent <i>ad valorem</i>

1	2	3	Rs.	P.
4.	Leather, including harness, saddles, bags, boxes, Desi shoes, chappals and all other articles made of leather excluding boots, shoes, slippers and sandals	Two per cent <i>ad valorem</i> .		
5.	Apparel, boots and shoes including slippers and sandals (other than Desi shoes and chappals) drapery, millinery, caps and hats readymade clothes, barret caps and hat shapes, etc.	Two per cent <i>ad valorem</i> .		
6.	Hosiery including knitted woollen caps	Two per cent <i>ad valorem</i> .		

Class VIII.—Metals and articles made of metals

1. Metals (iron and steel-wrought and unwrought) including bars, sheets, girders, iron, stanchions, top columns, girders fitted with rivets, metallic ores and scrapiron .. Two per cent *ad valorem*
2. Metals (hardware and cutlery), i.e., knives, razors scissors, needles, tin plates, rivets, nails, screws, bolts, nuts, wire wirenettings hinges, locks, pipes, post and pans, weights, empty tins, iron and tin boxes and iron furniture, etc. .. Two per cent *ad valorem*
3. Metals (all other kinds-manufactured and unmanufactured) including bicycles, sewing machines, soda water machines, clocks and watches, umbrella frames and handles, brass, copper, aluminium, radio goods sanitary fittings,

N.B.—Sanitary fittings include baths, water closets, lavatory basins, tubs, urinals, flushing cistern, sinks and water taps.

4. Motor cars not registered under the Motor Vehicles Act, 1939 :—
 - (a) Two seater (each) 15 00
 - (b) Four or more seater (each) 30 00
5. Chassis and lorries not registered under the Motor Vehicles Act, 1939 :—
 - (a) without body (each) 25 00
 - (b) with body (each) 30 00
6. Complete motor cycle not registered under the Motor Vehicles Act, 1939, without side car (each) 4 00
7. Motor cycle not registered under the Motor Vehicles Act, 1939 with, side car 5 00

Class IX—Miscellaneous

1. Furniture other than iron furniture .. Two per cent *ad valorem*
2. Articles of sports and games including playing cards .. do
3. Not shell horn and ivory buttons .. do
4. Toilet powders and cosmetic creams including tooth pastes powders and creams .. do
5. Lubricating oil (per litre) .. 00-03
6. Grease .. Two per cent *ad valorem*
7. Vaseline, vaseline pomade, petroleum jelly or amber petroleum (grease) and Brilliantine .. do
8. Match boxes .. 0 10 (gross)
9. Ground nut shell .. One per cent *ad valorem*

M. MALLAIAM, Chief Officer.